

## **Payroll Deductions**

### **Authorized Automatic Deductions**

Authorized payroll deductions will be made upon an appropriately submitted written request from the employee.

Subject to standard accounting procedures, employees may authorize modification of their salary or withholdings to include deductions such as tax sheltered annuities (TSA), as authorized by the Internal Revenue Service and approved by the Board, insurance premiums in excess of district contributions to Board-approved programs, labor organization dues, credit unions or bands and United Way, Boys and Girls Clubs of Western Lane County, Florence Community PTA, Siuslaw Athletic Booster Club, Florence Food Share, Florence Area Humane Society, Indian Education Parent Committee or other district-approved community charities.

No automatic deductions will be made except for those required by the law or authorized by the Board. Subject to normal accounting procedures, employees may authorize modification in the payment of their salary to include deductions for:

1. Direct deposit of salary checks to appropriate institutions if there is no cost to the district;
2. In accordance with negotiated agreements or contracts;
3. Other deductions appropriately approved and authorized.

### **TSA Guidelines**

To maintain a reasonable number of options for employees, plans must meet the following criteria to be offered:

1. Plans must have a minimum of five employees who agree to participate in the plan. If the plan at any time drops below five participants, the employees are not required to elect another option, but the agent cannot write any new policies until the minimum participant level is met;
2. The maximum number of programs that will be offered by the district is 15. In the event the number of active TSA offerings reaches this number, no new carriers will be added until the number is less than 15. Programs with no participants will be dropped and discontinued;
3. The district, Board and/or administration assumes no responsibility or liability for the annuities or investments made by employees;

4. The district reserves the right to modify, add to, or amend these provisions as deemed necessary and appropriate;
5. District-approved TSA companies shall be required to provide employees a maximum exclusion allowance (MEA) prior to the initial withholding or any changes in withholdings from employee's earnings. The employee is responsible for not exceeding the MEA and for filing a copy of the MEA with the district prior to any district withholding.